Docket No.: HCI-10002/38 (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: James D. Hooberman

Application No.: 09/780,177

Confirmation No.: 8403

Filed: February 9, 2001

Art Unit: 2623

For: VIRTUAL SOUND SYSTEM

Examiner: John Manning

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated May 19, 2006, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 3 of this paper.